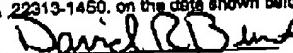


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I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being transmitted by facsimile to the Patent and Trademark Office, facsimile no. (571) 273-8500 at MS Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the date shown below.

Dated: May 15, 2006 Signature: 
(David R. Burns)

Docket No.: TOW-039
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Tadashi Tsunoda

Application No.: 10/652800

Confirmation No.: 2015

Filed: August 28, 2003

Art Unit: 1745

For: A FUEL CELL CONFIGURED WITH
DISCHARGE PASSAGES THAT PREHEAT
FUEL GAS AND PREVENT CROSS
LEAKAGE (as amended)

Examiner: Alejandro, Raymond

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated February 15, 2006 (Paper No. 20060209), please amend the above-identified U.S. patent application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 5 of this paper.